

# **Texas Comptroller's Annual Local Debt Report**

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Texas Comptroller’s Annual Local Debt Report

Fill in the cells in column B that correspond with the requested information. (\*) indicates required information.

Entity Information	
Political Subdivision Name*:	City of Leander
Political Subdivision Type*:	Municipality
If "other", please specify	
Reporting Fiscal Year*:	2016
Fiscal Year Start (DD/MM/YYYY)*:	10/01/2015
Fiscal Year End (auto):	09/30/2016
Political Subdivision Website, if applicable:	www.leandertx.gov
Political Subdivision Telephone*:	512-528-2700
Political Subdivision Email, if applicable:	
Does the Political Subdivision have any reportable debt?*	yes

Contact Information	
Contact Name*:	Robert G. Powers
Contact Title*:	Finance Director
Contact Phone*:	512-528-2734
Contact Email:	rpowers@leandertx.gov
Physical Address, Line 1*:	200 West Willis Street
Physical Address, Line 2:	
City*:	Leander
Zip*:	78641
County*:	Williamson & Travis
Is the entity's physical and mailing address the same?*	no
Mailing Address, Line 1:	PO Box 319
Mailing Address, Line 2:	
Mailing City:	Leander
Mailing Zip:	78646
Mailing County:	Williamson

End of Worksheet

Texas Comptroller's Annual Local Debt Report	
Entity Information (Auto)	
Political Subdivision Name:	City of Leander
Reporting Fiscal Year:	2016

**Directions:** Beginning with the row immediately below the column headings, list each of the political subdivision's individual debt obligations along with the information for each obligation. Every column except B, Q, R and S is required for each debt obligation and must be provided for this report to be considered complete.

All information entered should reflect the last day of the political subdivision's fiscal year identified on this form. If the political subdivision has no debt to report for the fiscal year, enter "No Reportable Debt" in the first cell below the column title in column A.

Individual Debt Obligations (click column titles for more information)																		
Outstanding debt obligation*	If debt is conduit or component debt, enter related entity name:	Principal issued*	Principal outstanding*	Combined principal and interest required to pay each outstanding debt obligation on time and in full*	Final maturity date* (MM/DD/YYYY)	Is the debt secured in any way by ad valorem taxes?*	Total proceeds received*	Proceeds spent*	Proceeds unspent*	Official stated purpose for which the debt obligation was authorized*	Is the debt obligation rated by any nationally recognized credit rating organization?*	Moody's	S&P	Fitch	Kroll	Other rating (if applicable)	Optional: Explanation of repayment source	Optional: Comments or additional information per individual debt obligation
\$4,630,000 General Obligation Refunding Bonds, Series 2009		\$ 4,630,000	\$ 210,000	\$ 216,825	08/15/2017	yes	\$ 4,692,027	\$ 4,692,027	\$ -	(i) Refund certain obligations (GO Refunding, Series 1998; Combination Tax & Revenue CO's, Series 2000; Combination Tax & Revenue CO's, Series 2002; Limited Tax Refunding Bonds, Series, 2002A); (ii) Debt Sevice savings; (iii) pay costs of issuance.	yes	Aa2	AA-	(select)	(select)			
\$27,655,000 General Obligation & Refunding Bonds, Series 2010		\$ 20,505,000	\$ 16,605,000	\$ 19,522,000	08/15/2030	yes	\$ 29,705,688	\$ 29,705,688	\$ -	(i) street, drainage and storm sewer improvements; (ii) refunding certain obligations (Combination Tax and Revenue CO's, Series 2000; Limited Tax Refunding Bonds, Series 2002; Combination Tax and Revenue CO's, Series 2002; Combination Tax and Revenue CO's, Series 2002; Combination Tax and Revenue CO's, Series 2004; GO and Refunding Bonds, Series 2004; Combination Tax and Revenue CO's, Series 2004A; Combination Tax and Revenue CO's, Series 2006; GO and Refunding Bonds, Series 2007); (iii) pay costs of issuance.	yes	Aa2	AA-					
\$27,655,000 General Obligation & Refunding Bonds, Series 2010		\$ 7,150,000	\$ 5,620,000	\$ 6,207,800	08/15/2030	yes	\$ -	\$ -	\$ -	(i) street, drainage and storm sewer improvements; (ii) refunding certain obligations (Combination Tax and Revenue CO's, Series 2000; Limited Tax Refunding Bonds, Series 2002; Combination Tax and Revenue CO's, Series 2002; Combination Tax and Revenue CO's, Series 2002; Combination Tax and Revenue CO's, Series 2004; GO and Refunding Bonds, Series 2004; Combination Tax and Revenue CO's, Series 2004A; Combination Tax and Revenue CO's, Series 2006; GO and Refunding Bonds, Series 2007); (iii) pay costs of issuance.	yes	Aa2	AA-				Paid by Utility Fund revenues	
\$14,310,000 General Obligation Refunding Bonds, Series 2012		\$ 10,925,000	\$ 7,800,000	\$ 9,249,950	08/15/2024	yes	\$ 14,584,270	\$ 14,584,270	\$ -	(i) refunding certain obligations (Limited Tax Refunding Bonds, Series 2002; Combination Tax and Revenue CO's, Series 2002; Combinatin Tax and Revenue CO's, Series 2004; Combination Tax and Revenue CO's, Series 2004A; GO Refunding Bonds, Series 2006); (ii) pay costs of issuance.	yes	Aa2	AA-					
\$14,310,000 General Obligation Refunding Bonds, Series 2012		\$ 3,385,000	\$ 3,360,000	\$ 4,090,288	08/15/2024	yes	\$ -	\$ -	\$ -	(i) refunding certain obligations (Limited Tax Refunding Bonds, Series 2002; Combination Tax and Revenue CO's, Series 2002; Combinatin Tax and Revenue CO's, Series 2004; Combination Tax and Revenue CO's, Series 2004A; GO Refunding Bonds, Series 2006); (ii) pay costs of issuance.	yes	Aa2	AA-				Paid by Utility Fund revenues	
\$19,165,000 General Obligation Refunding Bonds, Series 2012A		\$ 12,920,000	\$ 12,920,000	\$ 17,051,225	08/15/2024	yes	\$ 20,457,196	\$ 20,457,196	\$ -	(i) refunding certain obligations (GO and Refunding Bonds, Series 2007; Combination Tax and Revenue CO's, Series 2007); (ii) pay costs of issuance.	yes	Aa2	AA-					
\$19,165,000 General Obligation Refunding Bonds, Series 2012A		\$ 6,245,000	\$ 6,245,000	\$ 7,882,900	08/15/2024	yes	\$ -	\$ -	\$ -	(i) refunding certain obligations (GO and Refunding Bonds, Series 2007; Combination Tax and Revenue CO's, Series 2007); (ii) pay costs of issuance.	yes	Aa2	AA-				Paid by Utility Fund revenues	

Texas Comptroller's Annual Local Debt Report	
Entity Information (Auto)	
Political Subdivision Name:	City of Leander
Reporting Fiscal Year:	2016

**Directions:** Beginning with the row immediately below the column headings, list each of the political subdivision's individual debt obligations along with the information for each obligation. Every column except B, Q, R and S is required for each debt obligation and must be provided for this report to be considered complete. All information entered should reflect the last day of the political subdivision's fiscal year identified on this form. If the political subdivision has no debt to report for the fiscal year, enter "No Reportable Debt" in the first cell below the column title in column A.

Individual Debt Obligations (click column titles for more information)																		
Outstanding debt obligation*	If debt is conduit or component debt, enter related entity name:	Principal issued*	Principal outstanding*	Combined principal and interest required to pay each outstanding debt obligation on time and in full*	Final maturity date* (MM/DD/YYYY)	Is the debt secured in any way by ad valorem taxes?*	Total proceeds received*	Proceeds spent*	Proceeds unspent*	Official stated purpose for which the debt obligation was authorized*	Is the debt obligation rated by any nationally recognized credit rating organization?*	Moody's	S&P	Fitch	Kroll	Other rating (if applicable)	Optional: Explanation of repayment source	Optional: Comments or additional information per individual debt obligation
\$2,955,000 General Obligation Refunding Bonds, Series 2014		\$ 2,955,000	\$ 2,680,000	\$ 2,949,500	08/15/2024	yes	\$ 2,950,805	\$ 2,950,805	\$ -	(i) refunding certain obligations (GO Refunding Bonds, Series 2005); (ii) pay costs of issuance.	yes	Aa2	AA-					
\$24,040,000 Combination Tax & Revenue Certificates of Obligation, Series 20		\$ 23,185,000	\$ 23,185,000	\$ 35,904,350	08/15/2035	yes	\$ 28,273,075	\$ 15,984,166	\$ 12,288,909	(i) construction of City-wide road and street improvements and the acquisition of rights-of-way and easements therefor, (ii) construction, acquisition and installation of additions, improvements and extensions of the City's Waterworks and Sewer System, (iii) construction and equipping of two fire stations and the acquisition of sites therefor [site 1 in the North Central part of the City and site 2 in the East Central part of the City], (iv) construction of park and recreational improvements on City park land, (v) acquisition of land for a new City park in the vicinity of U.S. Highway 183 and the South Fork San Gabriel River and (vi) pay costs of issuance.	yes	Aa2	AA-					
\$24,040,000 Combination Tax & Revenue Certificates of Obligation, Series 20		\$ 855,000	\$ 855,000	\$ 1,326,150	08/15/2035	yes	\$ -	\$ -	\$ -	(i) construction of City-wide road and street improvements and the acquisition of rights-of-way and easements therefor, (ii) construction, acquisition and installation of additions, improvements and extensions of the City's Waterworks and Sewer System, (iii) construction and equipping of two fire stations and the acquisition of sites therefor [site 1 in the North Central part of the City and site 2 in the East Central part of the City], (iv) construction of park and recreational improvements on City park land, (v) acquisition of land for a new City park in the vicinity of U.S. Highway 183 and the South Fork San Gabriel River and (vi) pay costs of issuance.	yes	Aa2	AA-				Paid by Utility Fund revenues	
Public Property Finance Contract, Series 2013		\$ 565,000	\$ 326,807	\$ 340,261	07/01/2020	yes	\$ 565,000	\$ 565,000	\$ -	(i) Acquire 2013 Pierce Dash CF Fire Engine Manufactured by Siddons-Martin Emergency Group Contract #3399-12.	no							
\$2,155,000 Waterworks & Sewer System Jr. Lien Revenue Refunding Bonds, S		\$ 2,155,000	\$ 795,000	\$ 901,164	02/15/2023	no	\$ -	\$ -	\$ -	(i) Refund certain obligations (Waterworks and Sewer System Revenue Bonds, Series 1985, 1989, and 1992); (ii) Debt Sevice savings; (iii) pay costs of issuance.	no						Paid by Utility Fund revenues	
\$3,000,000 Tax Notes, Series 2012		\$ 3,000,000	\$ 617,000	\$ 625,761	07/01/2017	yes	\$ 3,000,000	\$ 3,000,000	\$ -	(i) construction of an elevated water storage tank and (ii) pay costs of issuance.	yes	Aa2	AA-				Paid by Utility Fund revenues	
\$36,270,000 Combination Tax & Revenue Certificates of Obligation, Series 20		\$ 36,270,000	\$ 31,200,000	\$ 46,405,900	08/15/2036	yes	\$ 36,816,908	\$ 36,816,908	\$ -	(i) construction, acquisition and installation of additions, improvements and extensions to the City's Water and Sewer System, including the acquisition of the Sandy Creek Water Treatment Plant and related water distribution and storage facilities, and appurtenances thereto; (ii) costs of issuance.	yes	Aa2	AA-				Paid by Utility Fund revenues	

Texas Comptroller's Annual Local Debt Report	
Entity Information (Auto)	
Political Subdivision Name:	City of Leander
Reporting Fiscal Year:	2016

**Directions:** Beginning with the row immediately below the column headings, list each of the political subdivision's individual debt obligations along with the information for each obligation. Every column except B, Q, R and S is required for each debt obligation and must be provided for this report to be considered complete. All information entered should reflect the last day of the political subdivision's fiscal year identified on this form. If the political subdivision has no debt to report for the fiscal year, enter "No Reportable Debt" in the first cell below the column title in column A.

Individual Debt Obligations (click column titles for more information)																		
Outstanding debt obligation*	If debt is conduit or component debt, enter related entity name:	Principal issued*	Principal outstanding*	Combined principal and interest required to pay each outstanding debt obligation on time and in full*	Final maturity date* (MM/DD/YYYY)	Is the debt secured in any way by ad valorem taxes?*	Total proceeds received*	Proceeds spent*	Proceeds unspent*	Official stated purpose for which the debt obligation was authorized*	Is the debt obligation rated by any nationally recognized credit rating organization?*	Moody's	S&P	Fitch	Kroll	Other rating (if applicable)	Optional: Explanation of repayment source	Optional: Comments or additional information per individual debt obligation
Brushy Creek Regional Wastewater ILA, Note Payable 2010		\$ 10,800,000	\$ 9,673,792	\$ 12,177,113	01/31/2032	no	\$ -	\$ -	\$ -	(i) purchase reserved capacity in the Brushy Creek Regional Wastewater System from the cities of Austin, Cedar Park, and Round Rock.	no						Paid by Utility Fund revenues	
Brushy Creek Regional Utility Authority Cont	Brushy Creek Regional Utility A	\$ 91,180,000	\$ 86,330,000	\$ 144,298,396	08/01/2038	no	\$ 91,180,000	\$ 84,216,948	\$ 6,963,052	(i) constructing, acquiring, improving, or expanding the BCRUA project including but not limited to land interests, temporary intake structure, storage tanks, lines, booster pumps, treatment facilities and other appurtenances necessary for the delivery, treatment and transmission of raw water and acquiring easements, rights-of-way and other interests in land or other facilities necessary for the withdrawal, diversion delivery, transmission and treatement of raw water.	no						Paid by Utility Fund revenu	Funding from Texas Water Develc

**Texas Comptroller's Annual Local Debt Report**

<b>Entity Information (Auto)</b>	
Political Subdivision Name:	City of Leander
Reporting Fiscal Year:	2016

**Directions:** Fill in the cells in column B that correspond with the requested information.

All information entered should reflect the last day of the political subdivision's fiscal year identified on this form.

If there is no debt to report for the fiscal year, enter "N/A" or "\$0" in each cell along column B.

<b>Total Tax-Supported and Revenue Debt</b>	
Total authorized debt obligations:	\$236,725,000
Total principal of all outstanding debt obligations:	\$208,422,599
Combined principal and interest required to pay all outstanding debt obligations on time and in full:	\$309,149,583

<b>Total debt secured by Ad Valorem Taxation (includes combination tax and revenue debt obligations)</b>	
Total authorized debt obligations secured by ad valorem taxation:	\$132,590,000
Total principal of all outstanding debt obligations secured by ad valorem taxation:	\$111,623,807
Combined principal and interest required to pay all outstanding debt obligations secured by ad valorem taxation on time and in full:	\$151,772,910

<b>Per Capita Total Debt secured by Ad Valorem Taxation (required for municipalities, counties, and school districts only)</b>	
Population of the political subdivision:	46,659
Source and year of population data:	City Planning Department (9/2016)
Total authorized debt obligations secured by ad valorem taxation expressed as a per capita amount:	\$2,842
Total principal of outstanding debt obligations secured by ad valorem taxation as a per capita amount:	\$2,392
Combined principal and interest required to pay all outstanding debt obligations secured by ad valorem taxation on time and in full as a per capita amount:	\$3,253

End of Worksheet

## Texas Comptroller's Annual Local Debt Report

### Additional Notes (optional)

Please use this space to enter any other information the political subdivision considers relevant or necessary to

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End of Worksheet

Texas Comptroller’s Annual Local Debt Report

Optional Reporting

Directions: Please complete each of the cells in the right-most column (column E) for all debt obligations in aggregate (or total) as of the last day of the political subdivision's most recently completed fiscal year.

For political subdivisions other than school districts, municipalities and counties				
Item #	Optional Item	Instructions	References, Local Government Code	Response
1	Total authorized debt obligations secured by ad valorem taxation expressed as a per capita amount for political subdivisions other than municipalities, school districts and counties.	Sum all authorized debt obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt in this calculation. Divide this sum by the population of the political subdivision for the corresponding year of debt obligation data.	140.008(b)(3)(A)	
2	Population total used to calculate per capita figure in #1:	The denominator used to calculate per capita figure requested in #1.This is a population total for your entity.	140.008(b)(3)(A)	
3	Source and year of population estimate used to calculate per capita figure in #1:	The source of population data comprising the denominator of per capita figure in #1.	140.008(b)(3)(A)	
4	Total principal on outstanding debt obligations secured by ad valorem taxation expressed as a per capita amount:	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Ensure that the population data matches time frame of the fiscal year for which you are reporting.	140.008(b)(3)(A)	
5	Population total used to calculate per capita figure in #4:	The denominator used to calculate per capita figure requested in #4.This is a population total for your entity.	140.008(b)(3)(A)	
6	Source and year of population estimate used to calculate per capita figure in #4:	The source of population data comprising the denominator of per capita figure in #4.	140.008(b)(3)(A)	
7	Total combined principal and interest required to pay all outstanding ad valorem-secured debt obligations on time and in full, expressed as a per capita amount:	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Add to this the cost of debt service for these debt obligations. Divide this total by the population of the political subdivision. Ensure that the population data matches time frame of the fiscal year for which you are reporting.	140.008(b)(3)(A)	
8	Population total used to calculate per capita figure in #7:	The denominator used to calculate per capita figure requested in #7.This is a population total for your entity.	140.008(b)(3)(A)	
9	Source and year of population estimate used to calculate per capita figure in #7:	The source of population data comprising the denominator of per capita figure in #7.	140.008(b)(3)(A)	

For all political subdivisions				
Item #	Optional Item	Instructions	References, Local Government Code	Response
10	Total authorized and outstanding debt obligations secured by ad valorem taxation, expressed as a per capita amount, projected as of the last day of the maximum term of the most recent debt obligation:	Sum any and all authorized debt obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Divide this by the projected population of the political subdivision as of the entity's last day of the maximum term of the most recently issued debt obligation.	140.008(b)(3)(C)	
11	Population projection total used to calculate per capita figure in #10:	The denominator used to calculate per capita figure requested in #10.This is a population projection total for your entity.	140.008(b)(3)(C)	
12	Source and year of population projection used to calculate per capita figure in #10:	The source of population projection comprising the denominator of per capita figure in #10.	140.008(b)(3)(C)	
13	Date of last day of maximum term of most recently issued debt obligation in #10(MM/DD/YYYY):	The bill asks for the "most recent debt obligation" which is interpreted to mean the most recently issued debt obligation issued by the political subdivision.	140.008(b)(3)(C)	
14	Total principal on outstanding debt obligations secured by ad valorem taxation expressed as a per capita amount, projected as of the last day of the maximum term of the most recently issued debt obligation:	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Divide by the projected population total for the political subdivision corresponding to the last day of the maximum term of the most recently issued debt obligation.	140.008(b)(3)(C)	
15	Population projection total used to calculate per capita figure in #14:	The denominator used to calculate per capita figure requested in #14.This is a population projection total for your entity.	140.008(b)(3)(C)	
16	Source and year of population projection used to calculate per capita figure in #14:	The source of the population projection comprising the denominator of per capita figure in #14.	140.008(b)(3)(C)	
17	Date of last day of maximum term of most recently issued debt obligation in #14(MM/DD/YYYY):	The bill asks for the "most recent debt obligation" which is interpreted to mean the most recently issued debt obligation issued by the political subdivision.	140.008(b)(3)(C)	
18	Total combined principal and interest required to pay all outstanding ad valorem-secured debt obligations on time and in full, expressed as a per capita amount, projected as of the last day of the maximum term of the most recently issued debt obligation:	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Add to this the cost of debt service for these debt obligations. Divide this total by the projected population of the political subdivision corresponding to the last day of the maximum term of the most recently issued debt obligation.	140.008(b)(3)(C)	
19	Population total used to calculate per capita figure in #18:	The denominator used to calculate per capita figure requested in #18.This is a population projection total for your entity.	140.008(b)(3)(C)	
20	Source and year of population estimate used to calculate projected per capita figure in #18:	The source of the population projection comprising the denominator of per capita figure in #18.	140.008(b)(3)(C)	
21	Date of last day of maximum term of most recently issued debt obligation in #18(MM/DD/YYYY):	The bill asks for the "most recent debt obligation" which is interpreted to mean the most recently issued debt obligation issued by the political subdivision.	140.008(b)(3)(C)	

End of Worksheet



Texas Comptroller’s Annual Local Debt Report  
Instructions and Glossary

The tables below provide further guidance on properly completing this report. Please contact the Texas Comptroller's office if you have any further questions, by phone (844) 519-5676; or email, Transparency@cpa.texas.gov

Tab 1: Contact Information				
Item #	Terms	Definitions	Directions	References, Local Government Code
1	Political Subdivision Name	Political subdivisions are counties, municipalities, school districts, junior college districts, other special districts, or other subdivisions of state government (Local Government Code, section 140.008 (a) (2))	Enter the legal name of your political subdivision.	140.008(2)
2	Political Subdivision Type	Political subdivisions are counties, municipalities, school districts, junior college districts, other special districts, or other subdivisions of state government (Local Government Code, section 140.008 (a) (2))	Click on the cell to access the drop down menu. Select the appropriate type of political entity from the list. If "other" is selected, the blank cell below it must specify the type. Selecting another entity will black the lower cell out.	140.008(2)
3	Does the Political Subdivision have reportable debt?	A political subdivision must annually compile and report the required financial information under Local Government Code, Section 140.008. There is not an exception to the filing requirement for a political subdivision with no outstanding debt.	Click on the cell to the right to access the drop down menu. Selecting "No" still requires tabs 2 and 3 to be completed. All contact and entity information needs to be completed regardless if there is no reportable debt.	140.008

Tab 2: Individual Debt Obligations				
Column	Terms	Definitions	Directions	References, Local Government Code
column A	Outstanding debt obligation	an issued public security, as defined under Government Code §1201.002, that has yet to be repaid.	Enter the name of the individual debt obligation or bond series. If the entity has no debt to report, enter "No Reportable Debt" in the first cell below the column title (row 10).	140.008(b)(1)(C)
column B	If debt is conduit or component debt, enter related entity name	debt that is not a legal liability of the political subdivision but is secured by another entity, such as an Economic Development Corporation	Enter the name of the entity who the debt is issued to on behalf of the political subdivision.	N/A
column C	Principal issued	total amount borrowed (par)	Enter the amount borrowed for each individual debt obligation or bond series.	140.008(b)(1)(G)(i)
column D	Principal outstanding	total amount borrowed (par) of obligation that has yet to be repaid	Enter the amount borrowed that has yet to be repaid for each individual debt obligation or bond series.	140.008(b)(1)(C)
column E	Combined principal and interest required to pay each outstanding debt obligation on time and in full	the total amount borrowed (par) plus the cost of interest for each individual debt obligation or bond series	Enter the amount borrowed plus the cost of interest for each individual debt obligation or bond series; total debt service.	140.008(b)(1)(E )
column F	Final maturity date	final payment date of individual debt obligation at which point all principal and interest will be paid off	Enter the date of the final payment of principal and interest for each individual debt obligation.	140.008(b)(1)(G)(iii)
column G	Is the debt secured in any way by ad valorem taxes?	indicates which individual debt obligations are in part or whole pledged with property taxes	Select "Yes" from the dropdown list if any part of the debt obligation is secured with ad valorem taxes. If not, select "No".	140.008(b)(1)(F)
column H	Total proceeds received	total assets received from the sale of a new issue of public securities	Enter the total assets received from the individual debt obligation.	140.008(b)(1)(G)(ii)
column I	Proceeds spent	the portion of total proceeds received (column H) that have been spent	Enter the portion of the total assets received from the individual debt obligation that have been spent. The spreadsheet automatically calculates this amount.	140.008(b)(1)(G)(ii)
column J	Proceeds unspent	the portion of total proceeds received that are remaining to be spent	Enter the portion of the total assets received from the individual debt obligation that have not been spent. (Formula: subtract column I from column H)	140.008(b)(1)(G)(ii)
column K	Official stated purpose for which the debt obligation was authorized	The reason for the debt issuance as defined in ballot language if applicable or the Official Statement	Enter the purpose for the issuance of this individual series as defined in ballot language if applicable or the Official Statement. If there is not sufficient space in column K, use the Additional Notes (tab 4) to add further information regarding purpose. Be sure to label any additional notes you enter in the Additional Notes tab.	140.008(b)(1)(G)(iv)
columns L - Q	current credit rating	existing rating given by any nationally recognized credit rating organization to debt obligations	Identify if the obligation has received a credit rating. If so, enter the current rating in the appropriate column. Enter credit ratings for all agencies that apply. If the credit rating organization is not listed, enter the rating organization and rating in the "Other Rating" column. If the debt obligation is identified as unrated, columns M - Q will be blacked out.	140.008(b)(2)

Tab 3: Summary of Debt Obligations				
Item #	Terms	Definitions	Directions	References, Local Government Code
1	Total authorized debt obligations	1. Debt obligations are defined in the bill as issued public securities which are instruments, including bonds, certificates, notes, or other types of obligations authorized to be issued by an issuer under a statute, a municipal home-rule charter, or the constitution of this state (Government Code section 1201.002 (2)). 2. Issuance is the process of authorizing, selling and delivering public debt. 3. Public security authorization means a resolution , order, or ordinance that is approved or adopted, or any other action taken in a proceeding, by the governing body of an issuer in authorizing the issuance of a public security (Government Code section 1201.002 (3)).	Sum any and all authorized debt obligations. This includes voter-approved and non-voter approved debt obligations.	140.008(b)(1)(A), 1201.002
2	Total principal of all outstanding debt obligations	Total amount borrowed (par) of all obligations that have yet to be repaid	Sum the total amount borrowed of all debt obligations that have yet to be repaid.	140.008(b)(1)(B)

3	Combined principal and interest required to pay all outstanding debt obligations on time and in full	Total amount borrowed (par) that has yet to be repaid plus the cost of interest	Sum the amount borrowed that has yet to be repaid and the cost of interest; total debt service.	140.008(b)(1)(D)
4	Total authorized debt obligations secured by ad valorem taxation	Total debt obligations secured by a pledge of property taxes	Sum any and all authorized debt obligations secured in any way by ad valorem taxation. Include combination tax and revenue debt obligations in this total.	140.008(b)(1)(F) & 140.008(b)(1)(A)
5	Total principal of all outstanding debt obligations secured by ad valorem taxation	Total amount borrowed (par) of obligations secured by a pledge of property taxes that have yet to be repaid	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total.	140.008(b)(1)(F) & 140.008(b)(1)(B)
6	Combined principal and interest required to pay all outstanding debt obligations secured by ad valorem taxation on time and in full	Total amount borrowed (par)of all property tax-secured obligations plus the cost of interest	Sum the amount borrowed for obligations secured in any way by ad valorem taxation plus debt service costs. Include combination tax and revenue debt obligations in this total.	140.008(b)(1)(F) & 140.008(b)(1)(D)
7	Political subdivision's population	The denominator used to calculate per capita figures requested on the Summary of Debt Obligations tab. This is a population total for the entity.	Make sure that the year of the population figures being used match the fiscal year being reporting on.	140.008(b)(1)(F)
8	Source and year of population data	The source of population data comprising the denominator of per capita figures.	Include the data source, year and any other pertinent information on the data. For example, if you are using the American Community Survey data, specify the table number. Note that school district population data is available from the U.S. Census Bureau's Poverty Estimates for School Districts which is part of their Small Area Income and Poverty Program (SAIPE)	140.008(b)(1)(F)
9	Total authorized debt obligations secured by ad valorem taxation expressed as a per capita amount (required for a municipality, county, and school districts only)	Total authorized debt obligations secured by a pledge of property taxes divided by the population of the political subdivision (only school districts, municipalities and counties are required to provide a response to this question).	Sum any and all authorized debt obligations secured in any way by ad valorem taxation that have yet to be repaid and divide this by the population of the political subdivision. Include combination tax and revenue debt obligations in this total.	140.008(b)(1)(F) & 140.008(b)(1)(A)
10	Total principal of outstanding debt obligations secured by ad valorem taxation as a per capita amount (required for municipalities, counties, and school districts only)	Total amount borrowed (par) secured by a pledge of property taxes divided by the population of the political subdivision (only school districts, municipalities and counties are required to provide a response to this question).	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Divide this figure by the population total for the political subdivision.	140.008(b)(1)(F) & 140.008(b)(1)(B)
11	Combined principal and interest required to pay all outstanding debt obligations secured by ad valorem taxation on time and in full as a per capita amount (required for municipalities, counties, and school districts only)	Total debt obligations secured by a pledge of property taxes plus the cost of debt service on these obligations divided by the population of the political subdivision (only school districts, municipalities and counties are required to provide a response to this question).	Sum the total amount borrowed of all obligations secured in any way by ad valorem taxation that have yet to be repaid. Include combination tax and revenue debt obligations in this total. Add to this the cost of debt service for these debt obligations. Divide this total by the population of the political subdivision.	140.008(b)(1)(F) & 140.008(b)(1)(D)

End of Worksheet